



Rule(s) Review Checklist Addendum

Document Reviewed: **WAC 458-20-142 (Rule 142) Photographic Equipment and Supplies**

Date last reviewed: **October 18, 1999**

Reviewer: **Gayle Carlson**

Date current review completed: **January 20, 2004**

Briefly explain the subject matter of the document(s):

This rule explains the retail sales tax application to tangible personal property sold by photographic supply vendors. It includes an explanation of the application of sales tax to sales of camera and other equipment repairs.

Type an "X" in the column that most correctly answers the question, and provide clear, concise, and complete explanations where needed.

1. Public requests for review:

YES	NO	
	X	Is this document being reviewed at this time because of a public (e.g., taxpayer or business association) request?

If "yes," provide the name of the taxpayer/business association and a brief explanation of the issues raised in the request. N/A

2. Related statutes, interpretive and/or policy statements, court decisions, BTA decisions, and WTDs: (Excise Tax Advisories (ETAs), Property Tax Advisories (PTAs), and Interim Audit Guidelines (IAGs) are considered interpretive and/or policy statements.)

YES	NO	
	X	Are there any statutory changes subsequent to the previous review of this rule that should be incorporated?
	X	Are there any interpretive or policy statements not identified in the previous review of this rule that should be incorporated? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
X		Are there any interpretive or policy statements that should be repealed because the information is currently included in this or another rule, or the information is incorrect or not needed? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	X	Are there any Board of Tax Appeals (BTA) decisions, court decisions, or Attorney General Opinions (AGOs) subsequent to the previous review of this rule that provide information that should be incorporated into this rule?
	X	Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) subsequent to the previous review of this rule that provide



		information that should be incorporated into the rule?
	X	Are there any changes to the recommendations in the previous review of this rule with respect to any of the types of documents noted above? (An Ancillary Document Review Supplement should be completed if any changes are recommended with respect to an interpretive or policy statement.)

If the answer is “yes” to any of the questions above, identify the pertinent document(s) and provide a brief summary of the information that should be incorporated into the document.

- **ETA 442.12.142 - Film Used to Produce Portraits. This ETA can be repealed, as recommended during the last review process. The information provided is already contained in Rule 142.**

3. Additional information: Identify any additional issues (other than those noted above or in the previous review) that should be addressed or incorporated into the rule. Note here if you believe the rule can be rewritten and reorganized in a more clear and concise manner.

- **The Department should consider incorporating the information provided in this rule into WAC 458-20-140 when that rule is next revised.**

4. Listing of documents reviewed: The reviewer need identify only those documents that were not listed in the previous review of the rule(s). Use “bullets” with any lists, and include documents discussed above. Citations to statutes, interpretive or policy statements, and similar documents should include titles. Citations to Attorney General Opinions (AGOs) and court, Board of Tax Appeals (BTA), and Appeals Division (WTD) decisions should be followed by a brief description (i.e., a phrase or sentence) of the pertinent issue(s).

Statute(s) Implemented: **Statutes not identified in the previous review of this rule:**

- **RCW 82.04.140 Defines "business"**
- **RCW 82.08.020 Tax imposed - Retail sales - Retail car rental**
- **RCW 82.12.020 Use tax imposed.**

Interpretive and/or policy statements (e.g., ETAs, PTAs, and IAGs):

- **ETA 442.12.142 Film Used to Produce Portraits.**

Court Decisions: **None.**

Board of Tax Appeals Decisions (BTAs):

- **BTA Docket No. 2328** - Use tax issues on several items.
- **BTA Docket No. 14117** - Use tax issue regarding "dealer envelopes" which taxpayer purchases in bulk, prints with applicable dealer information, and distributes to dealers at no cost.

Appeals Division Decisions (WTDs):

- **21 WTD 258** - retail and wholesale purchases of photographers' supplies and equipment.



Attorney General Opinions (AGOs): **None.**

Other Documents (e.g., special notices or Tax Topic articles, statutes or regulations administered by other agencies or government entities, statutes, rules, or other documents that were reviewed but were not specifically relevant to the subject matter of the document being reviewed): **None.**

5. Review Recommendation:

- ☐ **Amend**
- ☐ **Repeal/Cancel** (Appropriate when action is not conditioned upon another rule-making action or issuance of an interpretive or policy statement.)
- ☒ **Leave as is** (Appropriate even if the recommendation is to incorporate the current information into another rule.)
- ☐ **Begin the rule-making process for possible revision.** (Applies only when the Department has received a petition to revise a rule.)

Explanation of recommendation:

The information provided in Rule 142 is clear and accurate, but only references retail sales tax liability. No discussion of liability for business and occupation tax is provided. There is also no mention of the need for vendors to take resale certificates when selling wholesale.

While there is no need to revise this rule at this time, the information now provided in this rule should be incorporated into Rule 140 when that rule is next revised. Rule 140 has also been reviewed and recommendations noted include the incorporation of Rule 142 information.

6. Manager action: Date: February 19, 2004

AL Reviewed and accepted recommendation

Amendment priority (to be completed by manager):

- ☐ 1
☐ 2
☐ 3
☐ 4